

# Memorandum

550.1280

To: Mr. John B. Evans (CLB)

Sacramento  
September 28, 1951

From: E. H. Stetson

Subject: The W--- F--- Club  
--- of California ---  
B---

Account No. C-XXXX

It is our opinion that where meals are furnished to guests of members but are charged to and paid for by the members the exemption applicable to student's and teacher's meals is properly applied and no tax is due, even though the meals are actually consumed by guests. We believe such meals are not sold to the guests or outsiders but to the members.

Accordingly, you may proceed to process the refund claim which appears to be in order.

EHS:ph